

1997-99 Performance Progress Report

For Quarter Ending June 1999

Agency 165

Board of Accountancy

Mission

The Board of Accountancy promotes dependable, accessible financial information for use by managers, owners, and third parties (including lenders, tax authorities, and other government entities') in assessing private and public sector entities financial condition and performance.

Goal Individuals obtaining Board CPA certification and/or licensure meet or exceed minimum generally accepted technical competency standards, understand professional conduct standards, and possess good character.

Performance Measure The percentage of applicants determined ineligible to take the CPA exam is 8% or less.

Outcome	Fiscal Year 1998				Fiscal Year 1999			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate								4%
Actual				5%				4%
Date Measured				6/30/98				6/30/99

Performance Measure The Board continues to certify 750 CPAs a year.

Output	Fiscal Year 1998				Fiscal Year 1999			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				850				850
Actual				866				819
Date Measured				6/30/98				6/30/99

Goal Each licensed CPA firm adheres to standards prescribed for CPA practices and each firm meets legal requirements for form of practice.

Performance Measure Maintain or improve the ratio of licensed CPA firms adhering to professional standards for financial statement reporting.

Outcome	Fiscal Year 1998				Fiscal Year 1999			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				94%				94%
Actual				94%				97%
Date Measured				6/30/98				6/30/99

Goal Deter violations by CPAs, CPA firms, and unlicensed accountants by resolving inquiries and complaints promptly and fairly.

Performance Measure Reduce the average number of days an investigation is outstanding by 10%.

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Output	Fiscal Year 1998				Fiscal Year 1999			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	Quarter 5	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate								257
Actual				286				251
Date Measured				6/30/98				6/30/99